

ARTICLE 3-03

CONTINUING EDUCATION

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CHAPTER 3-03-01 BASIC REQUIREMENTS

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3-03-01-01. Hours or days required. Continuing education reports are due from all CPAs and LPAs, except those on retired status, by June thirtieth of each year and any hours submitted must be for the previous twelve months, July first through June thirtieth. At the end of each continuing education reporting year, each CPA and LPA performing accounting, auditing, management or financial advisory, consulting, bookkeeping, or tax services for a client or an employer's client while holding out to the public as a licensee in this state must have completed one hundred twenty hours of acceptable continuing education in the immediate preceding three reporting periods and a minimum of twenty credit hours each period. All other accountants who in any way hold out as a CPA or LPA in this state, except those on retired status and those who include the term "inactive" whenever using the CPA or LPA title or abbreviation, must have completed sixty hours of acceptable continuing education in the immediately preceding three reporting periods and a minimum of sixteen credit hours each period. At the end of the first full continuing education reporting year following receipt of an initial original certificate, an accountant must meet the applicable per year minimum and must meet the applicable three-year minimum two years thereafter.

In order to transition from the calendar year reporting period in use prior to 2003, the continuing education period ending June 30, 2004, will consist of the period of January 1, 2003, through June 30, 2004, and accountants will be expected to have completed their normal annual minimum requirement during that period. Credit hours earned in calendar year 2002 will be assigned to the July 1, 2002, through June 30, 2003, period. Credit hours earned in calendar year 2001 will be assigned to the July 1, 2001, through June 30, 2002, period. Accountants will

also be expected to have completed their normal three year total requirement by June 30, 2004.

History: Amended effective August 1, 1984; October 1, 1984; July 1, 1991; March 1, 1995; October 1, 1999; December 1, 2000; December 1, 2003.

General Authority: NDCC 43-02.2-03

Law Implemented: NDCC 43-02.2-03, 43-02.2-04

3-03-01-02. How credits determined.

1. Continuing education programs are measured in full-hour increments, with one hour of credit awarded for each full fifty minutes of instruction. One-half hour increments are allowable for a program that is at least one hour in length.
2. Only class hours or self-study equivalents, and not preparation hours, are to be counted.
3. Service as a lecturer or discussion leader will receive credit to the extent that it contributes to the individual's professional competence, to a total credit limit equal to twice the program's credit allowance for enrolled participants. Repetitious presentations are not to be counted.
4. Courses taken for university or college credit may receive continuing education credit at the rate of fifteen hours per semester hour of institutional credit, or ten hours per quarter hour of institutional credit.
5. A CPA or LPA teaching a specific university or college level accounting course for the first time may be granted credit for preparation and instruction to the extent that it contributes to the individual's professional competence, up to a limit of twice the continuing education course credit available for CPAs or LPAs taking the course. No credit is available for repetitious teaching of the course or for subsequent teaching of courses with similar content.

History: Amended effective July 1, 1987; July 1, 1991; March 1, 1995; October 1, 1999; December 1, 2003.

General Authority: NDCC 43-02.2-03

Law Implemented: NDCC 43-02.2-03, 43-02.2-04

3-03-01-03. Effective date. The continuing education requirements first took effect July 1, 1978. For accountants not in public practice, the per-year minimum is first effective for the calendar year 2000 and the three-year minimum is first effective for the period 2000 through 2002.

History: Amended effective August 1, 1984; October 1, 1984; March 1, 1995; October 1, 1999.

General Authority: NDCC 43-02.2-03

Law Implemented: NDCC 43-02.2-03, 43-02.2-05

3-03-01-04. Exceptions. The board will consider exceptions to the continuing education requirements for reasons including military service, foreign residency, retirement, and circumstances beyond the accountant's reasonable control. Nonresident accountants are exempt from the requirements of article 3-03 if they verify that they meet the continuing education requirements of their jurisdictions of residence, provided the board considers those continuing education requirements to be substantially equivalent to those of this state. Nonresident accountants practicing public accountancy in North Dakota must meet the public practice continuing education requirements of their jurisdictions of residence.

History: Amended effective March 1, 1995; September 1, 1997; October 1, 1999; December 1, 2000.

General Authority: NDCC 43-02.2-03

Law Implemented: NDCC 43-02.2-03, 43-02.2-05